

Set	Items	Description
S1	608258	PROFIT? OR GAIN? ?
S2	18000	S1(5N)(CALCULAT? OR DETERMIN? OR ANALY? OR COMPUTE OR COMP- UTES OR COMPUTING)
S3	47067	NET(2N)(INTEREST OR REVENUE OR INCOME) OR (OTHER OR ADDITI- ONAL OR INTEREST)() (REVENUE OR INCOME)
S4	217	S2 AND S3
S5	6	S4(15N)(ADD? ? OR ADDING OR SUBTRACT? OR SUMMING OR SUM? ? OR SUMMATION OR TOTALING? OR EQUAL? ? OR MINUS OR PLUS)

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DIALOG(R)File 35:Dissertation Abs Online
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01469393 ORDER NO: AADAA-INN00847

MONITORING, AND INVESTIGATING THE RELATIONSHIPS AMONG HEALTH, MANAGEMENT, PRODUCTIVITY, AND PROFITABILITY ON ONTARIO DAIRY FARMS (HERD HEALTH, CATTLE)

Author: KELTON, DAVID FRANCIS

Degree: PH.D.

Year: 1995

Corporate Source/Institution: UNIVERSITY OF GUELPH (CANADA). (0081)

Adviser: S. WAYNE MARTIN

Source: VOLUME 56/11-B OF DISSERTATION ABSTRACTS INTERNATIONAL.

PAGE 5854. 349 PAGES

Descriptors: AGRICULTURE, ANIMAL CULTURE AND NUTRITION ; ECONOMICS, AGRICULTURAL

Descriptor Codes: 0475; 0503

ISBN: 0-315-00847-9

This thesis is an assessment of a herd level dairy monitoring system, and an investigation of relationships among herd measures of health, management, productivity and profitability, utilizing data from a purposive sample of Ontario dairy farms.

The Ontario Dairy Monitoring and Analysis Program (ODMAP) was developed in 1989. With the collaboration of 108 dairy producers, 27 veterinary practitioners and several central recording agencies, data pertaining to herd production, udder health, milk quality, reproduction, cow and heifer disease were collected monthly for a two year period beginning in February, 1990. Farm management and dairy enterprise financial data were collected annually. Quarterly graphical monitoring reports were distributed to the participants. The ODMAP was useful for collecting valid herd level data, but was insufficient as a monitoring tool for producers, mainly because of the delay between data collection and report generation.

Comparisons of the health and productivity measures of the study herds with previously established provincial benchmarks yielded few differences. The study herds, as a group, had mean somatic cell counts (SCC) below the provincial average and did not demonstrate the provincial downward trend. Significant seasonal patterns in milk production, herd and bulk tank SCC, reproductive indices, calving and culling were described.

An enzyme-linked immunosorbent assay (ELISA) for antibody against Bovine Herpes Virus 1 (BHV1) was used on monthly bulk tank milk samples to monitor herd status for BHV1. Compared to herd serology, the milk test had a relative sensitivity of 97.8% and a relative specificity of 100%.

Financial data were collected using the Ontario Farm Management Analysis Project (OFMAP). Profitability and production efficiency were measured using debt servicing capacity per cow, operating margin as a percent of total revenue, dairy enterprise net income per cow and milk income minus feed costs per cow.

Complete financial, health, management and productivity data were available for 58 farms in year one, and 48 farms in year two of the study. A process of variable screening and model building, utilizing best subset multiple regression models and multivariate analysis of variance, was used to identify health and productivity measures associated with financial performance. Only milk production, as measured by herd average adjusted corrected milk, and udder health, measured by either the percent of cows in the herd with SCC's greater than 200,000 cells/ml, or the percent of herd removals attributed to mastitis, were consistently associated with the four profitability measures.

5/5/2 (Item 1 from file: 99)
DIALOG(R)File 99:Wilson Appl. Sci & Tech Abs
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1340343 H.W. WILSON RECORD NUMBER: BAST96041656
Linking profits to Greek bank production management
Vasiliou, Dimitrios;
International Journal of Production Economics v. 43 (May 1 '96) p. 67-73
DOCUMENT TYPE: Feature Article ISSN: 0925-5273 LANGUAGE: English
RECORD STATUS: New record

ABSTRACT: The profitability differences between high- and low-profit Greek banks are analyzed using the statistical cost accounting (SCA) methodology. Under the SCA approach, a bank's **net income** is hypothesized as being expressible as the weighted **sum** of its various assets and liabilities, where the weights are the **net revenue** or costs attributable to each item. Using a sample of pooled time series and cross-sectional data for the years from 1977 to 1986, the study, in general, affirms the fundamental hypothesis of the SCA model. The majority of the estimated rates of return on assets were positive and varied across assets, whereas most of the estimated rates of return on liabilities were negative and varied across liabilities. It is suggested that asset management and, to a lesser extent, liability management affect interbank differences in profitability for Greek banks during the period considered.
DESCRIPTORS: Banks and banking--Greece; Cost accounting; Profit;

5/5/3 (Item 1 from file: 233)
DIALOG(R)File 233:Internet & Personal Comp. Abs.
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00560143 00FT02-003
If iWon wins, do portals lose?
Gurley, J William
Fortune , February 7, 2000 , v141 n3 p190, 1 Page(s)
ISSN: 0015-8259
Languages: English
Document Type: Articles, News & Columns
Geographic Location: United States
ABOVE THE CROWD column discusses the daily emergence of new Internet business models. Says that Yahoo announced last year's fourth-quarter pretax net income of \$89 million on sales of \$201 million. States that success invites competition and since portals are already free, the only way to offer customers a better price is to pay them. Explains that iWon.com gives away a \$10,000 prize daily, a \$1 million prize monthly, and plans to give away \$10 million once a year. Adds that entries are accumulated through portal use. Provides a formula for **calculating** iWon's potential for **profit** . Reports that the iWon site was built by Internet contractor Sapient, with content and features supplied by InfoSpace, Mail.com, Jfax, Realtor.com, and Inktomi. Speculates on what iWon's success could mean for the portal market. (amg)
Descriptors: Portals; Online Searching; Electronic Commerce; Internet Access; Money

5/5/4 (Item 1 from file: 474)
DIALOG(R)File 474:New York Times Abs
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00597141 NYT Sequence Number: 059486750509

HR Ways and Means Com completes draft of comprehensive energy conservation bill that is said to be generally acceptable to Pres Ford. Bill would save estimated 2.1-million bbls of oil a day by '85, shrinking imports to 5.2-million bbls a day, but would fall short of Ford '77 goal of 2-million-bbl-a-day reduction in imports. Includes gasoline taxes of as much as 23¢ a gal, but with credits based on consumption of 40 gals a mo, Fed tax credits for households that install insulation, storm windows or solar heating equipment, excise tax on new autos that depends on their fuel econ and new excise taxes on some business uses of petroleum and natural gas. Would create energy trust fund of up to \$5-billion, to be financed by energy taxes, for Govt expenditures to increase energy supplies, develop broad range of energy tech and possibly finance mass transit programs. Com staff estimates that, after allowing for tax credits and other revenue losses, bill would raise \$992-million of revenue in '75 and steadily increase sums that would reach \$7.8-billion in '80. Estimates gasoline tax alone would produce \$25.5-billion in revenue in '80, with \$16-billion of that returned to econ through credits for business and work-related travel, farmers and local govts. Calculates net revenue gain at \$5-billion for '80. Bill provides for import quotas but includes Repr Barber B Conable's amendment that would allow Pres to let in an additional 1.5-million bbls a day in '78 and '79 and 2-million bbls a d

COWAN, EDWARD

New York Times, Col. 1, Pg. 42

Friday May 9 1975

DOCUMENT TYPE: Newspaper JOURNAL CODE: NYT LANGUAGE: English

RECORD TYPE: Abstract

COMPANY NAMES: HOUSE COMMITTEE ON WAYS AND MEANS

DESCRIPTORS: AIR POLLUTION; AUTOMOBILES; ENERGY AND POWER; ENGINES; EXCISE TAXES; HEATING; IMPORT QUOTAS; INCOME TAX; INSULATION; INTERNATIONAL TRADE AND WORLD MARKET; LAW AND LEGISLATION (FEDERAL); OIL (PETROLEUM) AND GASOLINE; PRICES; PROFITS (INDUSTRY-WIDE); RESEARCH; SOLAR ENERGY; STANDARDS AND STANDARDIZATION; STORM WINDOWS; TAXATION; WASTE MATERIALS AND DISPOSAL (SOLID WASTES)

PERSONAL NAMES: COWAN, EDWARD; CONABLE, BARBER B JR (REPR); FORD, GERALD RUDOLPH JR

GEOGRAPHIC NAMES: UNITED STATES

5/5/5 (Item 1 from file: 583)

DIALOG(R)File 583:Gale Group Globalbase(TM)

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06641584

Big Four could add \$8b to accounts from reserves

SINGAPORE: ESTIMATE OF BANKS' HIDDEN RESERVES

Business Times (XBA) 10 Jun 1998 P.15

Language: ENGLISH

Analysts say that the unveiling of hidden reserves may add about S\$ 8 bn to the balance sheets of the Big Four banks in Singapore. The hidden assets of DBS, OCBC, UOB and OUB are estimated to be S\$ 4.1 bn, S\$ 4.6 bn, S\$ 2.7 bn and S\$ 1.5 bn respectively. The total hidden reserves of the four banks include revaluation reserves, which is the difference between the market value and the cost of a bank's investments, retained profits and general loan provisions that are more than the figures published. It is understood that the cumulative revaluation surplus will not go into the banks' balance sheets even with the disclosure of hidden reserves. The surplus is more likely to surface as a note to the banks' accounts to give investors a

clearer picture of the market value of the group's investments. Local banks will also have to equity-account for associate firms, which may add several hundred million dollars in total **profits** for banks. **Analysts** say that the reduction in minimum cash balances will earn the local banks about S\$ 90 mn in interest income and also inject more than S\$ 4 bn of liquidity into a system strapped by the outflow of foreign funds.

COMPANY: OUB; UOB; OCBC; DBS

PRODUCT: Banking Institutions (6010);

EVENT: Market & Industry News (60);

COUNTRY: Singapore (9SIN);

5/5/6 (Item 2 from file: 583)

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GEC POISED TO UNVEIL PRE-TAX PROFIT

UK - GEC POISED TO UNVEIL PRE-TAX PROFIT

Sunday Times (ST) 1 July 1990 p4/4

GEC is poised to unveil its annual results for the year to March 1990.

Analysts are forecasting pre-tax **profit** of between GBP870- GBP910 mil, with City sources envisaging the lower **sum**, compared with GBP797 mil in year-earlier period. The firm's cash mountain, the subject of criticism in the City, could account for up to GBP165 mil via net interest received. The acquisition in September 1989 of Plessey, in a JV with Siemens, and the acquisition of Ferranti Defence Systems in January 1990 will make for a complex statement and the management team is thought to be outlining an extraordinary detailed presentation for brokers.

PRODUCT: Avionics (3662AV); Helicopter Engines (DEAV);

EVENT: COMPANIES ACTIVITIES (10);

COUNTRY: United Kingdom (4UK); OECD Europe (415); NATO Countries (420);
South East Asia Treaty Organisation (913);